

CHAPTER 1046

ADMINISTRATION OF ESTATES, TRUSTS, GUARDIANSHIPS, OR CONSERVATORSHIPS — TRANSFERS OF REAL ESTATE

S.F. 2300

AN ACT relating to the transfer of real estate as part of the administration of a decedent's estate, guardianship, conservatorship, or trust, and including applicability provisions.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. [Section 558A.1, subsection 5](#), paragraph c, Code 2020, is amended to read as follows:

c. A transfer by a fiduciary in the course of the administration of a decedent's estate, guardianship, conservatorship, or trust. This exemption shall not apply to a transfer of real estate in which the fiduciary is a living natural person and was an occupant in possession of the real estate at any time within the twelve consecutive months immediately preceding the date of transfer.

Sec. 2. **APPLICABILITY.** This Act applies to the transfer of real estate as part of the administration of a decedent's estate, guardianship, conservatorship, or trust on or after July 1, 2020.

Approved June 17, 2020